

Panaji, 29th January, 1998 (Magha 9, 1919)

SERIES I No. 44

OFFICIAL GAZETTE

GOVERNMENT OF GOA



Note: There is one Extraordinary issue to the Official Gazette, Series I No. 43 dated 22-1-98 namely Extraordinary dated 22-1-98 from pages 735-736 regarding Notification from Department of Power.

GOVERNMENT OF GOA

Department of Food and Civil Supplies

Notification

11/14-8/87-CSD(Vol. II)

Read: Government Notification No. 11/14-2/87-PS&WD dated 22-6-1987.

In exercise of the powers conferred by sub-section (2) of section 30 of the Consumer Protection Act, 1986 (Central Act 68 of 1986), the Government of Goa hereby makes the following rules so as to further amend the Goa Consumer Protection Rules, 1987, as follows:—

1. *Short title and commencement.*—(1) These rules may be called the Goa Consumer Protection (Amendment) Rules, 1998.

(2) They shall come into force at once.

2. *Amendment of rule 3.*—In the Goa Consumer Protection Rules, 1987 (hereinafter called the 'principal rules'), in rule 3,—

(i) the existing sub-rule (2) shall be re-numbered as sub-rule (2a) thereof; and

(ii) after sub-rule (2a) as so re-numbered, the following as so re-numbered, the following shall be inserted, namely:—

"(2b) The president and the members of the District Forum shall be entitled for conveyance charges of Rs. 75/- (Rupees seventy five only) per day of sitting subject to a maximum of Rs. 2,000/- (Rupees two thousand only) per month, and further subject to the condition that they are not provided with either Government conveyance or Government accommodation and are not paid any T. A./D. A. for attending the sitting of the Forum".

3. *Amendment of rule 6.*—In rule 6 of the principal Rules,—

- (i) the existing sub-rule (2) shall be re-numbered as sub-rule (2a) thereof; and
- (ii) after sub-rule (2a) as so re-numbered, the following shall be inserted, namely:—

"(2b) The president and members of State Commission shall be entitled for conveyance charges of Rs. 75/- (Rupees seventy five only) per day of sitting subject to a maximum of Rs. 2000/- (Rupees two thousand only) per month, and further subject to the condition that they are not provided with either Government conveyance or Government accommodation and are not paid any T. A./D. A. for attending the sitting of the Commission".

By order and in the name of the Governor of Goa.

S. V. Bhadri, Joint Secretary (Civil Supplies).

Panaji, 20th January, 1998.

◆◆◆

Department of Law and Judiciary

Legal Affairs Division

Notification

10-5-96/LA-Vol. II

The Income-Tax (Amendment) Act, 1997 (Central Act 14 of 1997) which has been passed by Parliament and assented to by President of India, on 25th March, 1997 and published in the Gazette of India, Extraordinary, Part II, Section I, dated 25th March, 1997, is hereby published for the general information of the public.

P. V. Kadneker, Joint Secretary (Law).

Panaji, 14th October, 1997.

THE INCOME-TAX (AMENDMENT) ACT, 1997

AN

ACT

further to amend the Income-tax Act, 1961.

Be it enacted by Parliament in the Forty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Income-tax (Amendment) Act, 1997.

(2) Save as otherwise provided in this Act, sections 4 to 10 shall be deemed to have come into force on the 1st day of January, 1997.

2. *Amendment of section 54EA.*—In section 54EA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), with effect from 43 of 1961, the 1st day of October, 1996,—

(a) in sub-section (1), for the words, brackets, figures and letter “bonds, debentures or units of mutual fund referred to in clause (23D) of section 10”, the words, brackets, figures and letter “bonds, debentures, shares of a public company or units of any mutual fund referred to in clause (23D) of section 10” shall be substituted and shall be deemed to have been substituted;

(b) for the words “specified bonds or debentures”, wherever they occur, the words “specified securities” shall be substituted and shall be deemed to have been substituted.

3. *Amendment of section 80G.*—In section 80G of the Income-tax Act, with effect from the 1st day of April, 1997,—

(a) in sub-section (1), in clause (i), after the word, brackets, figures and letters “sub-clause (iihd)”, the words, brackets, figures and letters “or sub-clause (iihe)” shall be inserted;

(b) in sub-section (2), in clause (a), after sub-clause (iihd), the following sub-clause shall be inserted, namely:—

“(iihe) the National Illness Assistance Fund; or”.

4. *Amendment of section 158BC.*—In section 158BC of the Income-tax Act, for clause (a), the following shall be substituted, namely:—

“(a) the Assessing Officer shall—

(i) in respect of search initiated or books of account or other documents or any assets requisitioned after the 30th day of June, 1995 but before the 1st day of January, 1997 serve a notice to such person requiring him to furnish within such time not being less than fifteen days;

(ii) in respect of search initiated or books of account or other documents or any assets requisitioned on or after the 1st day of January, 1997 serve a notice to such person requiring him to furnish within such time not being less than fifteen days but not more than forty-five days,

as may be specified in the notice a return in the prescribed form and verified in the same manner as a return under clause (i) of sub-section (1) of section 142, setting forth his total income including the undisclosed income for the block period:

Provided that no notice under section 148 is required to be issued for the purpose of proceeding under this Chapter:

Provided further that a person who has furnished a return under this clause shall not be entitled to file a revised return.”.

5. *Amendment of section 158BE.*—In section 158BE of the Income-tax Act, for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:—

“(1) The order under section 158BC shall be passed—

(a) within one year from the end of the month in which the last of the authorisations for search under section 132 or for requisition under section 132A, as the case may be, was executed in cases where a search is initiated or books of account or other documents or any assets are requisitioned after the 30th day of June, 1995 but before the 1st day of January, 1997;

(b) within two years from the end of the month in which the last of the authorisations for search under section 132 or for requisition under section 132A, as the case may be, was executed in cases where a search is initiated or books of account or other documents or any assets are requisitioned on or after the 1st day of January, 1997.

(2) The period of limitation for completion of block assessment in the case of the other person referred to in section 158BD shall be—

(a) one year from the end of the month in which the notice under this Chapter was served on such other person in respect of search initiated or books of account or other documents or any assets requisitioned after the 30th day of June, 1995 but before the 1st day of January, 1997; and

(b) two years from the end of the month in which the notice under this Chapter was served on such other person in respect of search initiated or books of account or other documents or any assets are requisitioned on or after the 1st day of January, 1997.”.

6. *Insertion of new section 158BFA.*—After section 158BF of the Income-tax Act, the following section shall be inserted, namely:—

‘158BFA. *Levy of interest and penalty in certain cases.*—

(1) Where the return of total income including undisclosed income for the block period, in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A on or after the 1st day of January, 1997 as required by a notice under clause (a) of section 158BC, is furnished after the expiry of the period specified in such notice, or is not furnished, the assessee shall be liable to pay simple interest at the rate of two per cent. of the tax on undisclosed income, determined under clause (c) of section 158BC, for every month or part of a month comprised in the period commencing on the day immediately following the expiry of the time specified in the notice, and—

(a) where the return is furnished after the expiry of the time aforesaid, ending on the date of furnishing the return; or

(b) where no return has been furnished, on the date of completion of assessment under clause (c) of section 158BC.

(2) The Assessing Officer or the Commissioner (Appeals), in the course of any proceedings under this Chapter, may direct that a person shall pay by way of penalty a sum which shall not be less than the amount of tax leviable but which shall not exceed three times the amount of tax so leviable in respect of the undisclosed income determined by the Assessing Officer under clause (c) of section 158BC:

Provided that no order imposing penalty shall be made in respect of a person if—

(i) such person has furnished a return under clause (a) of section 158BC;

(ii) the tax payable on the basis of such return has been paid or, if the assets seized consist of money, the assessee offers the money so seized to be adjusted against the tax payable;

(iii) evidence of tax paid is furnished along with the return; and

(iv) an appeal is not filed against the assessment of that part of income which is shown in the return:

Provided further that the provisions of the preceding proviso shall not apply where the undisclosed income determined by the Assessing Officer is in excess of the income shown in the return and in such cases the penalty shall be imposed on that portion of undisclosed income determined which is in excess of the amount of undisclosed income shown in the return.

(3) No order imposing a penalty under sub-section (2) shall be made—

(a) unless an assessee has been given a reasonable opportunity of being heard;

(b) by the Assistant Commissioner or the Assistant Director, as the case may be, where the amount of penalty exceeds twenty thousand rupees except with the previous approval of the Deputy Commissioner or the Deputy Director, as the case may be;

(c) in a case where the assessment is the subject-matter of an appeal to the Commissioner (Appeals) under section 246 or an appeal to the Appellate Tribunal under section 253, after the expiry of the financial year in which the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, or six months from the end of the month in which the order of the Commissioner (Appeals) or, as the case may be, the Appellate Tribunal is received by the Chief Commissioner or the Commissioner, whichever period expires later;

(d) in a case where the assessment is the subject-matter of revision under section 263, after the expiry of six months from the end of the month in which such order of revision is passed;

(e) in any case other than those mentioned in clauses (c) and (d), after the expiry of the financial year in which the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, or six months from the end of the month in which action for imposition of penalty is initiated, whichever period expires later;

(f) in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, after the 30th day of June, 1995 but before the 1st day of January, 1997.

Explanation.— In computing the period of limitation for the purpose of this section,—

(i) the time taken in giving an opportunity to the assessee to be re-heard under the proviso to section 129;

(ii) the period during which the immunity granted under section 245H remained in force; and

(iii) the period during which the proceedings under sub-section (2) are stayed by an order or injunction of any court,

shall be excluded.

(4) An Income-tax authority on making an order under sub-section (2) imposing a penalty, unless he is himself an Assessing Officer, shall forthwith send a copy of such order to the Assessing Officer.”

7. *Substitution of new section for section 158BG.*— For section 158BG of the Income-tax Act, the following section shall be substituted, namely:—

“158BG. Authority competent to make the block assessment.— The order of assessment for the block period shall be passed by an Assessing Officer not below the rank of an Assistant Commissioner or an Assistant Director, as the case may be:

Provided that no such order shall be passed without the previous approval of—

(a) the Commissioner or Director, as the case may be, in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, after the 30th day of June, 1995 but before the 1st day of January, 1997;

(b) the Deputy Commissioner or the Deputy Director, as the case may be, in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, on or after the 1st day of January, 1997.”

8. *Amendment of section 246.*—In section 246 of the Income-tax Act, in sub-section (2), after clause (d), the following clauses shall be inserted, namely:—

“(da) an order of assessment made by an Assessing Officer under clause (c) of section 158BC, in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, on or after the 1st day of January, 1997;

(db) an order imposing a penalty under sub-section (2) of section 158BFA;”.

9. *Amendment of section 253.*—In section 253 of the Income-tax Act, in sub-section (1), for clause (b), the following clause shall be substituted, namely:—

“(b) an order passed by an Assessing Officer under clause (c) of section 158BC, in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, after the 30th day of June, 1995, but before the 1st day of January, 1997; or”.

10. *Insertion of new section 276CCC.*—After section 276CC of the Income-tax Act, the following section shall be inserted, namely:—

“276CCC.—*Failure to furnish return of income in search cases.*—If a person wilfully fails to furnish in due time the return of total income which he is required to furnish by notice given under clause (a) of section 158BC, he shall be punishable with imprisonment for a term which shall not be less than three months but which may extend to three years and with fine:

Provided that no person shall be punishable for any failure under this section in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, after the 30th day of June, 1995 but before the 1st day of January, 1997.”.

11. *Repeal and saving.*—(1) The Income-tax (Second Amendment) Ordinance, 1996 is hereby Ord. 32 of 1996. repealed.

(2) Notwithstanding the repeal of the Income-tax (Second Amendment) Ordinance, 1996, anything done or any action taken under the Income-tax Act, as amended by the said Ordinance shall be deemed to have been done or taken under the Income-tax Act, as amended by this Act.

Notification

10-5-96/LA-Vol. II

The Payment of Gratuity (Amendment) Ordinance, 1997 (Ordinance No. 18 of 1997) which has been promulgated by the President of India and published in the Gazette of India, Extraordinary, Part II, Section I dated 24th September, 1997 is hereby published for general information of the public.

P. V. Kadneker, Joint Secretary (Law).

Panaji, 21st October, 1997.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 24th September, 1997/Asvina 2, 1919 (Saka)

THE PAYMENT OF GRATUITY (AMENDMENT) ORDINANCE, 1997

No. 18 of 1997

Promulgated by the President in the Forty-eighth Year of the Republic of India.

An Ordinance further to amend the Payment of Gratuity Act, 1972.

Whereas a Bill further to amend the Payment of Gratuity Act, 1972, has been introduced in Parliament but has not yet been passed;

And Whereas Parliament is not in session and the President is satisfied that circumstances exists which render it necessary for him to take immediate action to give effect to the provisions of the Bill;

Now, Therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the Payment of Gratuity (Amendment) Ordinance, 1997.

(2) It shall come into force at once.

2. *Amendment of section 4 of Act 39 of 1972.*—In section 4 of the Payment of Gratuity Act, 1972, in sub-section (3), for the words “one lakh”, the words “two lakhs and fifty thousand” shall be substituted.

K. R. NARAYANAN,
President.

K. L. MOHANPURIA,

Secy. to the Govt. of India.

◆◆◆
Department of Mines

Notification

5/5/90-Mines

In exercise of the powers conferred by clause (c) of rule 2 of the Goa, Daman and Diu Minor Mineral Concession Rules, 1985 (hereinafter referred to as the “said Rules”), the Government of Goa hereby authorises the Mamlatdars/Joint Mamlatdars, to

exercise the powers of the Inspecting Officer under rules 46, 48, 62(3), (4), (5), (6), (7) and (8), 63 and 64 of the said Rules, with immediate effect.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Joint Secretary (Mines).

Panaji, 29th October, 1997.

◆◆◆

Department of Personnel

Notification

15/50/87-PER-Part I

Whereas the Recruitment Rules for the posts in the Cadre of Mamlatdars/Joint Mamlatdars/Assistant Director of Civil Supplies (hereinafter called "the said Cadre") provides a period of two years as probation period for the officer in the Cadre.

And whereas the said Recruitment Rules provide that the officers in the said Cadre whether promotees or direct recruits shall be required to pass the Departmental examination conducted by the Goa Public Service Commission during the said probation period so as to ensure that they have basic knowledge of certain subjects for efficient discharge of their official duties.

2. Now, therefore, the Government of Goa in supersession of all earlier Government Notifications in this regard is pleased to make the following rules, namely:—

1. *Short title, applicability and commencement:*— (1) These rules may be called Goa Departmental Examination for the Officers in the Cadre of Mamlatdars/Joint Mamlatdars/Assistant Director of Civil Supplies Rules, 1997.

(2) They shall apply to all officers on probation, whether promotees or direct recruits in the Cadre of Mamlatdars/Joint Mamlatdars/Assistant Director of Civil Supplies.

(3) They shall come into force at once.

2. *Examination programme:*— (1) The examination shall be held every six months.

(2) The date of examination shall be notified in the Official Gazette at least one month in advance.

(3) The syllabus for the examination shall be as per Annexure appended to these rules.

(4) Text books of the Acts and the Rules shall be allowed at the examination.

3. *Eligibility for examination:*— Every officer on probation in the said Cadre, whether promotees or direct recruits, shall be eligible to appear in examination.

4. *Procedure for holding examination:*— The Goa Public Service Commission shall conduct the examination.

5. *Qualifying marks for examination:*— A candidate shall be declared passed in the examination, if he secures a minimum of 45% of the maximum marks in each paper as prescribed under rule 2.

"Provided that if a candidate passes in one or more papers prescribed under rule 2 by securing the minimum marks prescribed in this rule for such paper or papers but fails in one or more papers, he shall be exempted from further appearing for the examination in the paper in which he has so passed."

6. *Exemption from examination:*— The Government of Goa, subject to such conditions which he may impose, exempt any person, who has already passed a similar Departmental Examination conducted by other State Governments from appearing in all or any of the papers included in the Annexure to these rules.

7. *Interpretation:*— If any difficulty arises in interpretation of any of the provisions of these rules, the decision of the Government of Goa shall be final.

ANNEXURE

SYLLABUS FOR EXAMINATION SHALL BE AS UNDER:

Paper I — 100 marks

Judicial questions on Indian Penal Code, Indian Evidence Act and Cr. Procedure Code (Chapters I to XV, XVIII, XIX, XX, XXI, XXVI, XXX, XXXIII, XXXV to XXXIX, XLIII and XLVI (with books).

Paper II — 100 marks

Question on Police Act 1961, Madras District Police Act, 1859, Indian Arms Act and Rules framed thereunder, Indian Stamp Act, Court Fees Act, Essential Commodities Act, The Madhya Pradesh Control of Music and Noises Act, Cinematograph Act, 1952 and the Goa, Daman and Diu Cinematograph Rules, 1965, The Protection of Civil Rights Act, 1955 (Act No. 22 of 1955) (with books).

Paper III — 100 marks

Questions on the Goa Land Revenue Code 1968, and the Rules made thereunder. Agriculture Labourers and Village Artisans Act, 1971, Goa, Daman and Diu Mundkars (Protection from Eviction) Act 1975, and the Rules made thereunder, Goa, Daman and Diu Agricultural Tenancy Act, 1964, and the Rules made thereunder, Goa, Daman and Diu Mamlatdars Court Act, 1966 (Act No. 9 of 1966), and the Rules made thereunder, Land Acquisition Act of 1894 and the Rules made thereunder and Indian Forest Act (with books).

Paper IV — 100 marks

Questions on the Goa Municipalities Act, 1968 as amended from time to time, Goa Village Panchayati Raj Act, 1994 and Regulamento de Mazanias das Devalais do Estado da India (with books).

Paper V — 100 marks

Questions on the Entertainment Tax Act, Sales Tax Act, Goa, Daman and Diu Excise Duty Act, 1964, and the Rules made thereunder, Introduction to India Government Accounts and the Audit Second Edition 1956 Chapters 1, 7, 8, 12, 13, 14, 16, 20, 24, 27 and 28 (with books).

Paper VI — 100 marks

Questions on the Constitution of India, the Manual of Elections Law 1967, Representation of the People Act 1950, and 1951, Registration of Election Rules and the Conduct of Election Rules and Hand Book for Returning Officers (with books).

Paper VII — 100 marks

Questions on :—

(a) General Financial Rules and Goa Delegation of Financial Power Rules, 1978 (with books).

(b) Compilation of Treasury Rules Vol. I (with books).

(c) Fundamental Rules and Supplementary Rules (Part I and II), Civil Service Regulations, Central Civil Services (Conduct) Rules, 1964, Central Civil Services (Classification, Control and Appeal) Rules, 1965, Central Civil Services (Leave) Rules, 1972, Central Civil Services (Pension) Rules, 1972 (with books).

By order and in the name of the Governor of Goa.

S. S. Keshkamat, Joint Secretary (Personnel).

Panaji, 12th December, 1997.

◆◆◆

Department of Revenue

Notification

32/1/97-RD

The following draft amendment which is proposed to be made to the Goa, Daman and Diu Land Revenue (Inspection, Search and Supply of Copies of Land Records) Rules, 1969, is hereby pre-published as required by sub-section (3) of section 199 of the Goa Land Revenue Code, 1968 (Act 9 of 1969), for information of the persons likely to be affected thereby and notice is hereby given that the said draft amendment will be taken into consideration by the Government on the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

All objections and suggestions to the said draft amendment may be forwarded to the Under Secretary to the Government of Goa, Revenue Department, Secretariat, Panaji, before the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

In exercise of the powers conferred by section 199 of the Goa Land Revenue Code, 1968 (Act 9 of 1969), and all other powers enabling it in that behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Land Revenue (Inspection, Search and Supply of Copies of Land Records) Rules, 1969, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Land Revenue (Inspection, Search and Supply of Copies of Land Records) (Amendment) Rules, 1998.

(2) They shall come into force at once.

2. *Amendment of rule 12.*— In rule 12 of the Goa, Daman and Diu Land Revenue (Inspection, Search and Supply of Copies of Land Records) Rules, 1969, for Schedule A, the following shall be substituted, namely:—

“SCHEDULE — A”

Sr. No.	Category of records	Fees
(1)	(2)	(3)
(1)	Every certified copy of a serial number or entry in the record of rights, register of mutations and from the registers, accounts and records other than maps maintained by a Talathi under section 8 of the Code.	Rs. 5.00
(2)	Every certified copy of an entry in the register of property maintained by the City Survey Officer.	Rs. 5.00
(3)	(i) Every certified copy of the tabular annewari statement of a village with the annewari decision worked out therein. (ii) Every certified copy of the decision of the Collector or Mamatdar not embodied in the statement of annewari.	Rs. 10.00 Rs. 5.00
(4)	Every certified copy of a map of a survey number or of a sub-division of a survey number or of any (uncoloured) map of any immovable property prepared under clause (a) of section 101 of the Code.	Rs. 10.00 for every number or sub-division of a survey number subject to the minimum of Rs. 20/-
(5)	Every certified copy of a map of a survey number or of a sub-division of a survey number or of an ordinary (uncoloured) map or plan of any immovable property prepared under section 56 of the Code.	Rs. 20.00 for every survey number or a sub-division of a survey number.
(6)	Every certified copy of a map or plan of a non-agricultural survey number or a sub-division of such a survey number or of an extract of city survey prepared under section 65 of the Code.	Rs. 20.00 for every survey number or a sub-division of a survey number.

Sr. No.	Category of records	Fees	Sr. No.	Category of records	Fees
(1)	(2)	(3)	(1)	(2)	(3)
(7)	For showing the scaled off perimeter measurements on any certified copy of the map of a survey number or sub-division of a survey number prepared under items (4), (5) and (6)—		(10)	For every true copy of a certified copy	The same fee as for a certified copy.
	(i) if applied for at the time of measurement of the survey number or sub-division of a survey number—	Rs. 5.00	(11)	For every authenticated translation of orders, and the reasons therefor, and of the exhibits in formal or summary enquiries under the Code—	
	(ii) if applied for at any time thereafter—	Rs. 10.00		(i) for the first 100 words or fraction of 100 words	Rs. 20/-
(8)	Every certified copy of a map or plan or of any portion of a map or plan not falling under items (4), (5) and (6).	Such fee not exceeding Rs. 150/- and not less than Rs. 20/- as the Officer who certified the copy shall determine.		(ii) for every subsequent 100 words or fraction of 100 words—	Rs. 10/-
		Provided that no fee exceeding Rs. 50/- shall be charged by an Officer subordinate to a Collector except with the permission of the Director of Settlement & Land Records.	(2) <i>Cost of paper and printed form.</i> —In addition to the copying fees chargeable under rules 8 and 10, the applicant shall pay charges for paper, printed form, drawing paper, tracing paper or cloth, film, tracing paper used for purpose of copying, ammonia paper, and liquid ammonia used for blue print copy and photostate paper, Toner, etc. used for photostate copy, at the rate from time to time fixed by the Government in that behalf.		
(9)	For every certified copy of records not falling under items (1) to (8)—		(13) <i>Stamp duty or Court Fee payable in addition.</i> —Nothing in these rules shall affect the provisions of the Stamp Act, 1899 or the Court Fees Act, 1870. The Stamp duty or Court Fees with which an application, copy or extract made or furnished under these Acts is chargeable, shall be in addition to the fees prescribed under these rules.”		
	(i) for every sheet of paper 30x21 cms. in dimension, hand written or typed with double spacing.	Rs. 20/- for every sheet of paper or part thereof.			
	(ii) if such record be in tabular form—	Twice the rate specified in (i) above.			

By order and in the name of the Governor of Goa.

Smt. A. Menezes, Under Secretary (Revenue).

Panaji, 20th January, 1998.